



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Direct taxation, Tax Coordination, Economic Analysis and Evaluation  
**Economic analysis, evaluation & impact assessment support**

Brussels,  
taxud.r.1(2014)3649073

**Subject: Call for tenders TAXUD/2014/AO-02 (Provision of tax information sources and tax training) – replies to questions**

Dear Madam, Dear Sir,

Enclosed you will find the reply to the question received on 07/10/2014 (question 4)

This letter is being posted on the website of the Directorate-General for Taxation and Customs Union, at the following URL (“Questions & Answers” section):

[http://ec.europa.eu/taxation\\_customs/common/tenders\\_grants/tenders/ao\\_2014\\_02\\_en.htm](http://ec.europa.eu/taxation_customs/common/tenders_grants/tenders/ao_2014_02_en.htm)

Questions received subsequently will be answered in further letters which will be placed regularly on the same website. Prospective tenderers are invited to monitor this site attentively.

As mentioned in the invitation letter (ref. Ares(2014)2817018 dated 28/08/2014) published with the tender documents, requests for additional information received less than five working days before the closing date for submission of tenders, i.e. after 14/10/2014, will not be processed.

Yours faithfully,

*(e-signed)*  
Gaëtan Nicodème  
Head of Unit

**Question no. 4**

I have a query in regards the tender for Lot 2 of TAXUD/2014/AO-02 dealing with training services.

The price list in Annex IIIb lists standard beginner/intermediary/advanced course for a group of 25 participants at Commission premises (i.e. rows 5 to 7 of the table). The unit of quotation for these courses are “€per course and per participant”.

My question is whether this quotation should be based on 25 participants as a group, or should it be based on individual participants? For example, if it costs €18,000 to organise a course for 25 participants, should the price be stated as €18,000, or should it be stated as €720?

**Reply**

A few inconsistencies have been identified in the price table (Annex IIIb).

Consequently, a new price table (Annex IIIb) is available and published with this reply. The faulty price table has been removed.